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## Georgia Department of Revenue Motor Fuel Tax Bulletin

### Prepaid State Tax Rates on Motor Fuel Sales

#### Effective: May 1, 2011

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March 31, 2011

Effective May 1, 2011, the Prepaid State Tax Rates set out below must be collected by Georgia licensed distributors on all sales of motor fuel sold to any purchaser not licensed as a Georgia distributor. These Prepaid State Tax rates will be effective May 1, 2011.

All licensed motor fuel distributors (suppliers) in the State of Georgia must collect a Prepaid State Tax on all motor fuel sold to any purchaser not licensed as a Georgia distributor. The Prepaid State Tax rate for each fuel type is based upon an indexed retail sales price converted to a cent per gallon rate. The State Excise Tax rate of 7 ½ cents per gallon must also be collected at the time of sale (except for Aviation Gasoline, which is generally subject to a 1 cent per gallon excise tax).

The *gasoline*, *diesel* and *special fuels* rates have been revised due to a change in the average retail sales prices that exceeds 25%. All other tax rates remain unchanged from the January 1, 2011 posted rates.

<u>Motor Fuel Type</u>	<u>3% Prepaid State Tax Rate (State, County &amp; Municipalities Only)</u>	<u>4% Prepaid State Tax Rate (All Other Motor Fuel Sales)</u>
1. Gasoline	\$0.097 ¢ Per/Gal.	\$0.129 ¢ Per/Gal.
2. Diesel (Clear/Dyed)	\$0.108 ¢ Per/Gal.	\$0.143 ¢ Per/Gal.
3. Aviation Gasoline	\$0.135 ¢ Per/Gal.	\$0.179 ¢ Per/Gal.
4. L.P.G.	\$0.058 ¢ Per/Gal.	\$0.078 ¢ Per/Gal.
5. Special Fuels (includes CNG)	\$0.095 ¢ Per/Gal.	\$0.127 ¢ Per/Gal.

#### FOR MORE INFORMATION

The Prepaid State Tax Rate is published semi-annually and is posted to the Department of Revenue web site in May and November of each year, or more frequently, if a revision is required. Should you have any questions regarding this bulletin, please visit our Internet site at [www.dor.ga.gov](http://www.dor.ga.gov) or call the Taxpayer Services Division, Motor Fuel Unit, 8:00 a.m. to 4:30 p.m., EST, Monday through Friday, excluding holidays, at (404) 417-6712. Persons with hearing or speech impairments may call our TDD line at (404) 417-4302.